



# Delaware



# OVERVIEW

## Capital city

Dover

## Other major cities

Wilmington, Newark

## Population

Around 1.02 million people

## Size

16,640 sq km

## GDP <sup>(1)</sup>

Approximately USD 83,000 per capita

## Main languages

English

## Currency

United States Dollar (USD)

## Top industries

Corporate services, finance, chemical manufacturing, agriculture, healthcare.

## Time zone

UTC -5 (EST) / UTC -4 (EDT in summer)

## Typical Office Hours

Monday to Friday, 9:00 AM to 5:00 PM

## Unemployment Rate

4.0%

## Profits tax <sup>(2)</sup>

Corporate income tax: 8.7% (state level)

## Dialing Code

+1-302

## Emergency Numbers

911 (police, fire, and medical emergencies)



## Delaware: A Premier U.S. Business State

### Leading corporate legal framework

Delaware's corporate statutes serve as a model for U.S. corporate law, offering a predictable and flexible environment.

### Preferred legal domicile for major corporations

More than half of all publicly traded U.S. corporations and significant Fortune 500 companies choose Delaware as their legal home.

(1) [bea.gov](http://bea.gov)

(2) [delaware.gov](http://delaware.gov)

## Court of Chancery

Delaware's Court of Chancery specializes in corporate law, resolving disputes efficiently with experienced judges.

## Business-friendly state government

The State's corporate laws are modern and regularly updated, with support from the Division of Corporations.



## Market profile

Delaware is a strategic U.S. business jurisdiction known for its deep corporate law infrastructure and efficient incorporation processes. It hosts millions of corporate entities, with more registered businesses than residents.

Its legal framework, especially the Delaware General Corporation Law (DGCL), provides clarity in governance, shareholder rights, and dispute resolution, which benefits both domestic and international investors.

The Court of Chancery, a specialized business court, enhances predictability by resolving corporate disputes through judges experienced in corporate matters rather than juries.

Delaware's tax environment—including no state corporate income tax on revenue generated outside the state and no general sales tax—can be advantageous for businesses structured for multi-state or international operations.

# 5 *Reasons* to do business in Delaware

01

## **Predictable Corporate Legal Framework**

Delaware's corporate laws are widely regarded as the most advanced and flexible in the U.S., offering clarity for governance and transactions.

## **Preferred Legal Home for Significant Corporations**

More than half of U.S. publicly traded companies and around 66 % of Fortune 500 corporations are incorporated in Delaware.

02

03

## **Specialized Court of Chancery**

Delaware's Court of Chancery focuses on corporate law, resolving disputes quickly and consistently via expert judges.

## **Business-Friendly Tax Environment**

Delaware does not impose state corporate income tax on revenue earned outside the state and has no sales tax, enhancing competitiveness for multi-jurisdictional companies.

04

05

## **Efficient & Flexible Incorporation Process**

Delaware's Division of Corporations provides streamlined entity formation and ongoing statutory support, with minimal residency requirements.

# Key Information for Delaware

## Limited Liability Company (LLC)

### Name rule

- ▶ The name must contain one of the following words: Association, Company, Corporation, Club, Foundation, Fund, Incorporated, Institute, Society, Union, Syndicate, Limited, or their abbreviations (e.g., Inc., Corp., Ltd., Co.).
- ▶ Restricted Words: Use of words like "Bank" or "Trust" requires approval from the Bank Commissioner. "University" or "College" requires approval from the Department of Education.
- ▶ The name must be distinguishable from existing entities registered in Delaware. Simply changing the suffix (e.g., from Inc. to Corp.) does not make a name unique.



<b>Share Capital</b>	
Standard Currency	USD
Permitted Currencies	Any
Usual Minimum Issued Capital	1 USD
Usual Authorized Capital	5,000 USD

<b>Director</b>	
Minimum Number	1
Local Requirement	No
Publicly Accessible Records	Yes (Mandatory disclosure in Annual Report)
Location of Meetings	Anywhere

<b>Shareholder</b>	
Minimum Number	1
Publicly Accessible Records	No
Location of Meetings	Anywhere

<b>Registered Agent</b>	
Appointment Requirement	Yes
Qualified by Regulatory Authority	Yes

# Legal and Compliance Requirements

Annual Requirements	
Economic Substance Filing	No
Annual Return Filing	Delaware C-Corps and S-Corps must file an Annual Report and pay Franchise Tax annually by 1 March to remain in good standing.
Accounting & Auditing Report	Delaware C-Corps and S-Corps must keep accounting records, but audits are not legally required, and no accounting reports are filed with the state.
Company Accounting Record	
Annual Renewal Company	Yes
Annual Renewal Deadline	Registered Agent: Anniversary date Franchise: 1 March
KYC Requirement	Yes Valid KYC docs (passport + address proof) of all members, corporate shareholders
Tax duties	Yes, must complete before renewal company
Re-Active	Contact us for further checking and details

Annual Tax Filing Requirements	
Profit Tax Return Filing:	Delaware C-Corps and S-Corps must file annual IRS profit tax returns, while Delaware itself generally does not tax out-of-state income.
Employer's Return Filing:	Employer's Returns apply only when a Delaware C-Corp or S-Corp has employees.

Tax Policies	
Profits Taxation	C-Corps pay corporate tax on profits, while S-Corps apply pass-through taxation. Delaware generally does not tax out-of-state income.
Personal Income Tax	Personal income tax depends on shareholder residency, income source, and whether the company is a C-Corp or S-Corp.
Property Tax	Property tax applies only to Delaware-located real estate.
Tax on Dividends Paid	Dividend taxation is governed by U.S. federal tax rules, not Delaware state tax.
Double Taxation Treaty Access	C-Corps may access tax treaties; S-Corps generally cannot.

## Fee Structure

### Fee Structure of C - corp or S - corp

Fee Structure	Service Fee	Government Fee
<b>Incorporation Fee</b>	<b>USD 845</b>	<b>USD 499</b>
<b>Renewal Fee</b>	<b>USD 715</b>	<b>USD 499</b>

*Note: Fees may vary based on the company's structure and compliance status at the time of renewal. The fees exclude government taxes, statutory duties, and any changes to the company structure or member information. The number of authorized shares may affect the applicable government fees.*

# Accompanying Services



## Company Formation

We provide comprehensive company incorporation services to establish a legally compliant entity in the jurisdiction that fits your goals. You need a structure that aligns with regulatory requirements and supports your business objectives - we handle the entire setup for you.



## Nominee Services

We provide nominee directors and shareholders where required by local regulations or privacy needs. You need to maintain compliance while protecting your identity - we take on the nominee role while you retain full control.



## Change Agent

We facilitate the change of your Registered Agent or Secretary. You provide your current company documents and the required resolution; we prepare the paperwork and update the new agent or secretary with the government registry within 1-3 business days.



## Company Renewal

We take care of all mandatory annual renewal procedures. You need your company to remain legally valid, compliant, and fully operational - we ensure timely renewal every year.



## Business Bank Account Opening Support

We provide tailored advisory for opening a business bank account. You need a banking strategy suited to your industry, well-structured KYC/AML documents, and support throughout the application - we guide you from preparation to onboarding.



## Tax – Accounting & Auditing

We deliver accounting and auditing services that meet regulatory and financial reporting standards. You need accurate books, compliant statements, and reports required by authorities or financial institutions - we support every step.



## Shelf Company

We offer pre-registered Shelf Companies ready for immediate use. You need a company that can start operating without delays - we review, update, and transfer the entity to you in full compliance.



### **Serviced Office**

We provide compliant registered office addresses for company formation, bank account opening, and ongoing legal needs. You need a reliable corporate address - we supply a fully compliant solution.



### **Trademark Registration**

We assist in registering and protecting trademarks across key jurisdictions. You need to secure your brand and intellectual property - we ensure legal protection and commercial safety.



### **Trust & Foundation Services**

We set up trust and foundation structures for asset protection and complex ownership requirements. You need secure and strategic asset management - we create the right structure for you.



### **Company Strike-Off**

We assist in legally striking off companies that are no longer active. You need a clean, compliant exit - we manage the formal closure process.



### **Certificates**

We obtain corporate certificates required for banking, licensing, audits, and international transactions. You need valid documents quickly - we deliver them efficiently.



### **Certify / Notarize / Apostille**

We provide full certification, notarization, apostille, and legalization services. You need documents accepted by banks, authorities, and global partners - we ensure international legal validity.



### **Other Filings**

We handle all post-incorporation regulatory filings, including economic substance and tax compliance requirements. You need your company to remain compliant and operational - we manage the filings for you.

# We know you have many choices

*Thank you for considering One IBC® as your trusted partner in cross-border corporate services.*

We are deeply grateful for the opportunity to support your international ambitions. Our commitment is to deliver tailored solutions with transparency, precision, and care - because your success is our purpose.

## A Few Highlights

**10k+**

**Clients Worldwide**

Trusted by 10,000+ clients worldwide, our proven track record ensures USA businesses receive services that meet the highest federal and state standards.

**50+**

**Professional Consultants**

Serving 1,500+ new clients annually across various sectors - from startups to multinational corporations - delivering tailored, lawful solutions.

**32+**

**Branches Representative Offices**

Supported by 32+ representative offices and partners globally, we serve a diverse range of industries, offering unparalleled insights for USA businesses.

**10+**

**Years Experience**

With over 10 years of global experience, we've guided businesses worldwide, bringing seasoned expertise to ensure legal compliance in the USA with IRS and SBA standards.

# Scan to Request a Free Consultation with Our Experts



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**Thank you!**